

UNITED STATES TAX COURT
WASHINGTON, DC 20217

JEFFREY THOMAS MAEHR,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

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Docket No. 10758-11

ORDER OF DISMISSAL AND DECISION

This case for the redeterminations of deficiencies is before the Court on respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted, filed June 21, 2011. By Order dated June 23, 2011, petitioner was invited to submit an amended petition. Petitioner's response to respondent's motion was filed July 21, 2011.

The 41 page petition in this case, filed May 9, 2011, does not conform to Rule 34,¹ and the statements, assertions and allegations made in the petition do not give rise to any justiciable issue with respect to any adjustment or determination made in either of the two notices of deficiency to which the petition relates. Petitioner's 98 page response to respondent's motion does nothing to cure the defective petition.

Relying upon Haines v. Kerner, 404 U.S. 519 (1972), petitioner correctly points out that because the petition was prepared by a self-represented litigant, the petition is entitled to liberal construction. Our obligation to liberally construe the petition, however, does not require that we rewrite it for him. Snow v. Direct TV, Inc. 450 F.3d 1314 (11th Cir. 2006).

Petitioner has been given the opportunity to cure the defective petition. He has failed to take advantage of that

¹Rule references are to the Tax Court Rules of Practice and Procedure. Section references are to the Internal Revenue Service of 1986, as amended.

SERVED Aug 19 2011

opportunity. Consequently, pursuant to Rule 53, and for the reasons set forth in respondent's motion, it is

ORDERED that respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted, filed June 21, 2011, is granted, and this case is dismissed upon the stated ground. It is further

ORDERED and DECIDED: That for 2003, there is a \$35,474 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$7,981.63 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$915.28 section 6654 addition to tax;

That for 2004, there is a \$38,928 deficiency in petitioner's Federal income tax,

that petitioner is liable for an \$8,758.80 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,115.56 section 6654 addition to tax;

That for 2005, there is a \$34,538 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$7,771.053 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,385.37 section 6654 addition to tax;

That for 2006, there is a \$28,181 deficiency in petitioner's Federal income tax,

that petitioner is liable for a \$6,340.73 section 6651(a)(1) addition to tax,

that petitioner is liable for a section 6651(a)(2) tax in an amount appropriately computed under that section, and

that petitioner is liable for a \$1,333.65 section 6654 addition to tax.

(Signed) Lewis R. Carluzzo
Special Trial Judge

ENTERED: **AUG 19 2011**